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IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

IN RE: DEAN GORDON POTTER,
Debtor.

Civil No. C-07-4826-CW
Lead Case

UNICO SERVICES INC.,
Plaintiff,
v.
THE UNITED STATES OF AMERICA,
Defendant.

D.C. Civil No. C-08-00800-CW
Consolidated Case
SCHEDULING ORDER

1 The Court held a status conference by telephone on March 13, 2013. G. Patrick
2 Jennings and Adair Boroughs participated for the United States and James T. Cois participated
3 for Dean Potter.

4 IT IS HEREBY ORDERED THAT

- 5 1. On or before March 15, 2013, Potter will file a motion to deposit funds with the
6 Bankruptcy Court.
- 7 2. The United States will file a motion for distribution of funds from the Bankruptcy Court, to
8 be noticed under Local Rule 9014, to be heard on April 18th or as soon thereafter as the
9 Bankruptcy Court will allow.
- 10 3. On or before March 29, 2013, Potter (1) will provide an accounting of all offshore funds
11 to the United States; (2) repatriate all offshore funds or file a report with the Court
12 describing all offshore funds and all efforts to repatriate them; and (3) Potter and Unico
13 will deposit the full payment of tax, penalties, and interest due on the OEL issues with
14 the Bankruptcy Court or explain why they cannot fully perform and further estimate the
15 date of their full compliance.
- 16 4. On or before April 5, 2013, the United States will lodge with Judge Carlson a list of all
17 non-OEL issues that it believes Potter has failed to adequately substantiate.
- 18 5. On or before April 12, 2013, the United States will submit a calculation of tax
19 consequences of the accounting provided above in paragraph 3.
- 20 6. On or before April 26, 2013, Potter will lodge with Judge Carlson his factual
21 substantiation of all non-OEL issues, including declarations and any documentary
22 evidence supporting his positions.
- 23 7. On or before May 10, 2013, the United States will lodge a reply to Potter's
24 substantiation, explaining why it believes the substantiation submitted by Potter is
25 inadequate;
- 26 8. The Court will hold an evidentiary hearing on the disputed non-OEL issues on the first
27 available hearing date convenient to Judge Carlson in Courtroom __ located at 235 Pine
28 Street, 19th Floor, San Francisco, California 94104. The parties will not be allowed to

1 introduce evidence at this hearing not previously lodged with the Court under
2 Paragraphs 6 and 7.

3 9. The parties will appear for a further case management conference on June 5, 2013, at 2
4 pm. A joint status report will be due one week before the conference.

5 IT IS SO ORDERED. The Court's minute order continues to apply.

6
7 Dated: 3/21/2013


Claudia Wilken
United States District Judge

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10 Jointly Submitted:

11
12 /s/ G. Patrick Jennings
G. PATRICK JENNINGS
Trial Attorney, Tax Division

13
14 /s/ Thomas M. Rohall
THOMAS M. ROHALL
Special Trial Counsel,
15 United States Department of Justice

16 /s/ James T. Cois
JAMES T. COIS
17 Attorney for Dean Gordon Potter

18 /s/ Anthony Gasaway
ANTHONY GASAWAY
19 Attorney for Potter, Unico